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UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

In re:	§ Chapter 11
	§ CASE NO. 08-35653-KRH-11
CIRCUIT CITY STORES, INC., <i>et al.</i> ,	§ Jointly Administered
	§
Debtors	§ Hearing Date: May 11, 2010
	§ Time: 10:00 a.m.
	§ Location: Richmond

**MEMORANDUM OF LAW IN SUPPORT OF TEXAS COMPTROLLER'S  
MOTION TO COMPEL PAYMENT OF TAXES**

The Texas Comptroller of Public Accounts ("Texas Comptroller"), appearing through the Texas Attorney General's Office, submits this Memorandum of Law pursuant to Local Bankruptcy Rule 9013-1(G) in support of the Texas Comptroller's Motion to Compel Payment of Taxes (the "Motion to Compel").

**Statement of Facts**

The relevant facts are set forth in the Motion to Compel. To summarize, the Debtors filed Chapter 11 petitions on November 10, 2008. The Debtors were still operating stores in Texas on January 1, 2009, when Texas franchise taxes for 2009 accrued. Circuit City Stores, Inc. ("Circuit City") filed a tax return on May 15, 2009, when it was due, but failed to pay the tax reflected in such return or seek an extension for payment. Despite multiple notices and an administrative expense

proof of claim filed by the Texas Comptroller, the Debtors have not made payment. Penalties have accrued on the delinquent post-petition tax and interest continues to accrue.

### **Argument and Authorities**

#### **1. The tax in question is a post-petition tax entitled to administrative expense priority.**

Under Texas Tax Code § 171.001, an annual franchise tax is imposed on each taxable entity (including corporations) that does business in Texas. The privilege period covered by the tax is January 1 - December 31 of each year. Circuit City did business in Texas on January 1, 2009 and thereafter. Although each year's tax may be *measured by* financial data for prior periods – Texas Tax Code § 171.1532 – the tax liability accrues on January 1 of each year. In re National Steel Corp., 321 B.R. 901, 911 (Bankr. N.D. Ill. 2005)(Texas franchise tax is "levied on corporations for the privilege of transacting business in Texas during the year for which the tax is paid.") Under 11 U.S.C. § 503(b)(1)(B), post-petition taxes have administrative expense priority in bankruptcy.

#### **2. Penalties and interest on post-petition taxes are also entitled to administrative expense priority.**

Section 503(b)(1)(C) of the Bankruptcy Code expressly grants administrative expense status to penalties on post-petition taxes. Interest on delinquent post-petition expenses is also entitled to administrative expense priority. In re Friendship College, Inc., 737 F.2d 430 (4th Cir. 1984); United States v. Cranshaw (In re Allied Mechanical Services, Inc.), 885 F.2d 837 (11th Cir. 1989); United States v. Ledlin (In re Mark Anthony Construction, Inc.), 886 F.2d 1101 (9th Cir. 1989); In re Flo-Lizer, Inc., 916 F.2d 373 (6th Cir. 1990).

#### **3. Post-petition taxes must be paid when due under applicable nonbankruptcy law.**

Prior to the 2005 BAPCPA amendments, 28 U.S.C. § 960, in general terms, required that

debtors in possession and trustees in bankruptcy operate a debtor's business in accordance with federal, state and local tax laws. Some courts had permitted deferral of post-petition taxes along with other administrative expenses. In re Ngan Gung Restaurant, 254 B.R. 566 (Bankr. S.D.N.Y. 2000). The 2005 amendment to § 960 no longer allows that result. In post-2005 cases, § 960 now explicitly requires that post-petition taxes "shall be paid on or before the due date of the tax under applicable nonbankruptcy law." *See* 1 Collier on Bankruptcy (16th ed. 2009) ¶ 10.05. The due date for Texas franchise taxes is May 15 of each year. Texas Tax Code § 171.152(c). By failing to pay its post-petition Texas franchise tax when due, Circuit City violated 28 U.S.C. § 960. Circuit City remains in violation of that section, as well as 28 U.S.C. § 959(b), which requires debtors in possession to comply with applicable state law when operating businesses in bankruptcy.

### **Conclusion**

Circuit City's failure to comply with its duties as a debtor in possession to pay post-petition taxes when due has resulted in unnecessary accruals of tax penalties and interest as administrative expenses. General unsecured creditors will unfortunately bear the cost of such non-compliance, since their recovery under any plan will be reduced. Further, a plan cannot even be confirmed until Circuit City remedies its violations of 28 U.S.C. §§ 959(b) and 960 and Texas law. Under 11 U.S.C. § 1129(a)(3), a plan proponent must show that a plan is proposed in good faith and not by any means forbidden by law. Sections 959(b) and 960 prevent debtors in possession from using bankruptcy law, including the automatic stay, to shield themselves from non-compliance with applicable laws, including specifically tax laws. Circuit City is doing just that, and it must bring itself into compliance with applicable law before it can confirm a plan. With respect to Texas franchise law, that means paying all postpetition tax, penalty and interest due to the Texas Comptroller.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I certify that on April 13, 2010, a true copy of the foregoing was served by the method and to the following parties as indicated:

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